



PUBLIC NOTICE: ACCESS TO RECORDS

PD 130-3 12/2007

Post pursuant to s.19.34 Wisconsin Statutes.

You have a right to inspect and copy certain records under Wisconsin's Open Records Law.

RECORDS INSPECTION AND PHOTOCOPYING GUIDE

The Wisconsin Department of Revenue (DOR) is composed of the Office of the Secretary, two executive offices and six functional divisions, each of which maintains records covered by the state's open records law. The Department's state public officials include the Secretary of Revenue, the Deputy Secretary of Revenue, the Executive Assistant to the Secretary of Revenue and the Administrators of each division listed below. The Office of the Secretary and the main offices of the divisions are located at 2135 Rimrock Road, Madison, WI. Some of the divisions have district offices located throughout the state. All open record inquiries should be directed to the main office.

DEPARTMENT OF REVENUE ORGANIZATION

Office of the Secretary provides department-wide leadership on administrative operations and policy development.

Office of General Counsel provides legal services and tax resolution services of internal appeals.

Office of Technology Services provides information technology services for the department.

Enterprise Services Division provides department-wide administrative support for the agency, including employee relations, financial services, printing and mail services.

Division of State and Local Finance provides state-wide property equalization, conducts property assessment services for manufacturing and telecommunication company property, assesses and collects certain taxes, administers many local government financing, state aid and credit programs, and certifies assessors across the state.

Taxpayer Services Division promotes voluntary compliance by educating taxpayers of their rights and responsibilities, responds to requests for assistance and processes taxes.

Research and Policy Division provides detailed analyses of fiscal and economic policies to the Secretary of Revenue, the Executive Office and other state officials.

Wisconsin Lottery Division administers the Lottery to achieve the greatest possible property tax relief for Wisconsin taxpayers, with integrity.

Division of Income, Sales and Excise Tax administers individual income, employee withholding, corporate franchise/income, state and county sales/use, estate, excise, recycling, and other tax types as well as homestead, earned income and other tax credit programs.

ACCESS TO PUBLIC RECORDS & GENERAL FEES FOR OBTAINING A COPY OF RECORDS

It is the State of Wisconsin policy and DOR's public records policy (PD 130-3) that all persons are entitled to the greatest possible information regarding the affairs of government and the official act of those officers and employees who represent the people.

DOR's records are accessible to the public during the hours of 7:45 a.m. and 4:30 p.m., Monday through Friday and by appointment.

DOR may charge reasonable copy and search fees. For electronic records, this includes costs for computer disks or tapes, central processing unit and staff time needed to run the computer to produce the record. The photocopy fee established by our public records policy (PD 130-3), except where otherwise set by law, is set at fifteen cents (\$.15) per photocopy print where the requester performs the photocopying and twenty cents (\$.20) per photocopy when Department personnel perform the photocopying. Additional search fees may be charged only if the record search exceeds \$50. DOR may require a prepayment of any fee/s if the total copying or search fees exceed \$5. DOR may also waive or reduce copy and search fees, if waiver is determined to be in the public interest. Sales tax is not charged for searches or copies of materials that are public records unless the records are produced expressly for the purpose of sale. Please confirm the fee before you request photocopying.

PROCEDURE TO FOLLOW TO REQUEST COPIES OF RECORDS

1. Make your request orally or in writing to the Records Custodian listed. If the records are not maintained by the Records Custodian, ask for help in determining where that record information is kept.
2. Once contacted, the Records Custodian will review your request to determine if the record or records exist. Any request for a record must reasonably describe the record or information sought. (Please note that not all record information is available for inspection or copying because access may be prohibited by state or federal law.)
3. Once your request has been reviewed, and the Record Custodian determines existence of the record and accessibility, the Record Custodian will provide you with a copy of the record information or allow you to inspect the record information, and provide a place for that review.

4. If your request is denied in whole or in part, the Record Custodian will explain why your request cannot be granted. You may request that the reasons for denial be put in writing and given to you.
5. Please make your check payable for the exact amount to: Wisconsin Department of Revenue, or as otherwise indicated by the Record Custodian.

DOR LEGAL RECORDS CUSTODIANS

Legal Custodian Delegation:

General Information - Kirbie Mack, ESD Administrator, kirbie.mack@revenue.wi.gov
Office of the Secretary – Kirbie Mack, ESD Administrator, kirbie.mack@revenue.wi.gov
Office of Technology Services – Pat Lashore, TS Administrator, Patricia.Lashore@revenue.wi.gov
Office of General Counsel – Dana Erlandsen, OGC Chief Counsel, dana.erlandsen@revenue.wi.gov
Income, Sales and Excise Tax Division - Lili Best Crane, IS&E Deputy Administrator, lili.crane@revenue.wi.gov
Lottery Division – Michael Edmonds, LOT Administrator, michael.edmonds@revenue.wi.gov
Taxpayer Services Division – Pat Lashore, TS Administrator, Patricia.Lashore@revenue.wi.gov
Research & Policy Division – John Koskinen, R&P Administrator, john.koskinen@revenue.wi.gov
State and Local Finance Division - - Daniel Elsass, SLF Administrator, Daniel.Elsass@revenue.wi.gov
Agricultural Advisory Use Board – Daniel Elsass, SLF Administrator, Daniel.Elsass@revenue.wi.gov
Mining Investment and Local Impact Board - Daniel Elsass, SLF Administrator, Daniel.Elsass@revenue.wi.gov

Under the authority of Chapter 19, Wis. Stats., the Department Secretary is the legal custodian of the department's records. **However, to facilitate public access to the records, this authority has been delegated to the Administrator of the Enterprise Services Division; the Chief Counsel of the Office of General Counsel; the Deputy Administrator of the Income, Sales & Excise Tax Division; the Division Administrator of the State and Local Finance Division; the Lottery Division Administrator; the Taxpayer Services Division Administrator; and the Research & Policy Division Administrator.** All open records requests shall be directed to appropriate email address above, or, if by mail, to the Enterprise Services Division Administrator, P.O. Box 8931, Madison, WI 53708-8931, Mail Stop 6-261. The Enterprise Services Division Administrator will distribute copies of mailed requests to the Department's Secretary's Office and to the responsible record custodian. The Enterprise Services Division Administrator and the Chief Legal Counsel will consult to determine who would be the appropriate Custodian of the records pertaining to the request. Requests for documents or other confidential information regarding an individual taxpayer's income, franchise, sales, use and excise tax and tax delinquencies shall continue to be received and processed by the Disclosure Officer, Income, Sales and Excise Division, P.O. Box 8933, Madison, WI 53708-8933, Mail Stop 6-40.

Any questions concerning application or interpretation of the public records law or denial of access to a DOR record should be directed to:

Chief Counsel
Office of General Counsel
2135 Rimrock Road
P.O. Box 8907
Madison, WI 53708-8907
(608) 267-8970